

April 9, 2024

Jack Anders
Chief Financial Officer
Revolution Medicines, Inc.
700 Saginaw Drive
Redwood City, CA 94063

Medicines, Inc.

Fiscal Year Ended December 31, 2023

Re: Revolution

Form 10-K for

File No. 001-39219

Dear Jack Anders:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe this comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2023

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations
Research and development expenses, page 91

1. We note from the pipeline table on page 9 that you have multiple products that are in clinical development. Please revise future filings to disclose the costs incurred during each period presented for each of your key research and development product candidates. If you do not track your research and development costs by project, disclose that fact and explain why you do not maintain and evaluate research and development costs by project. Also, revise to provide other quantitative and qualitative disclosures that give more transparency as to the type of research and development expenses incurred (i.e., by nature or type of expense) which should reconcile to total research and development expenses on your Statements of Operations.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Jack Anders
Revolution Medicines, Inc.
April 9, 2024
Page 2

Please contact Lynn Dicker at 202-551-3616 or Tara Harkins at 202-551-3639 with any questions.

FirstName LastName Jack Anders
Comapany Name Revolution Medicines, Inc.
Finance

Sincerely,
Division of Corporation

